

# United States District Court

FOR THE  
NORTHERN DISTRICT OF CALIFORNIA

VENUE: SAN FRANCISCO

UNITED STATES OF AMERICA,

V.

DWAYNE RICHARDSON

DEFENDANT(S).

**FILED**

Jun 27 2023

Mark B. Busby  
CLERK, U.S. DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO

## INDICTMENT

26 U.S.C. § 7201 – Tax Evasion

A true bill.

/s/ Foreperson of the Grand Jury

Foreman

Filed in open court this 27th day of

June 2023.

  
Clerk

Bail, \$ Arrest Warrant

Hon. Sallie Kim, U.S. Magistrate Judge

ISMAIL J. RAMSEY (CABN 189820)  
United States Attorney

**FILED**

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NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION

UNITED STATES OF AMERICA,	)	CASE NO. 3:23-cr-00196 WHA
Plaintiff,	)	<u>VIOLATIONS:</u>
v.	)	26 U.S.C. § 7201 – Tax Evasion
DWAYNE RICHARDSON,	)	
Defendant.	)	SAN FRANCISCO VENUE

INDICTMENT

The Grand Jury charges:

COUNTS ONE THROUGH THREE: (26 U.S.C. § 7201 – Tax Evasion)

From in or about January 2017, through in or about September 2020, in the Northern District of California and elsewhere, the defendant,

DWAYNE RICHARDSON,  
a resident of San Francisco, California, and New York, New York, willfully attempted to evade and defeat income tax due and owing by him to the United States of America, for the calendar years set forth below, by committing the following affirmative acts, among others:

- (a) Defendant RICHARDSON prepared and caused to be prepared, and signed and caused to be signed, a false and fraudulent U.S. Individual Income Tax Return, Form 1040, which was submitted to the Internal Revenue Service (“IRS”). On the tax returns, defendant

INDICTMENT

RICHARDSON reported and caused to be reported that, for the calendar years set forth below, his taxable income and the amount of tax due and owing was as set forth below. In fact, defendant RICHARDSON knew his taxable income for those calendar years was greater than the amount reported on the respective tax returns, and as a result of such additional taxable income, there was substantial additional tax due and owing to the United States of America for each of the calendar years set forth below;

(b) Defendant Richardson reported and caused to report on the tax returns for the calendar years set forth below, that his claimed medical expense deductions were as set forth below. In fact, defendant Richardson knew that his claimed medical expense deductions for those calendar years were false;

(c) On or about August 26, 2020, while in San Francisco, California, defendant RICHARDSON made false representations to an IRS Revenue Agent regarding, among other things, the source of his claimed medical expenses on his tax returns for calendar years 2017 through 2019 and whether he had assistance in preparing his tax returns; and

(d) On or about September 17, 2020, while in San Francisco, California, defendant RICHARDSON made false representations to an IRS Revenue Agent regarding, among other things, the source of his claimed medical expenses on his tax returns for calendar years 2017 through 2019.

COUNT	CALENDAR YEAR	APPROXIMATE DATE OF FILING	ADJUSTED GROSS INCOME	REPORTED MEDICAL EXPENSE DEDUCTION	REPORTED TAXABLE INCOME	REPORTED TAX DUE
ONE	2017	4/1/2018	\$445,473	\$251,590	\$111,140	\$25,467
TWO	2018	2/13/2019	\$241,560	\$241,883	\$0	\$1,015
THREE	2019	2/14/2020	\$548,626	\$553,853	\$0	\$2,014

All in violation of 26 U.S.C. § 7201.

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1 DATED: June 27, 2023

A TRUE BILL.

2  
3 /s/ Foreperson

4 FOREPERSON

SAN FRANCISCO

5 ISMAIL J. RAMSEY

6 United States Attorney

7 /s/ Christopher J. Carlberg

8 CHRISTOPHER J. CARLBERG

9 Special Assistant United States Attorney

**DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION - IN U.S. DISTRICT COURT**
 BY: ☐ COMPLAINT ☐ INFORMATION ☒ INDICTMENT  
☐ SUPERSEDING
**OFFENSE CHARGED**

26 U.S.C. § 7201 – Tax Evasion

- ☐
- Petty
- 
- ☐
- Minor
- 
- ☐
- Misdemeanor
- 
- ☒
- Felony

 PENALTY: • Imprisonment: 5 years  
 • Fine: \$250,000  
 • Supervised Release: 3 years  
 • Special Assessment: \$100  
 • Restitution


Name of District Court, and/or Judge/Magistrate Location

 NORTHERN DISTRICT OF CALIFORNIA  
 SAN FRANCISCO DIVISION
**DEFENDANT - U.S.**

Dwayne Richardson

DISTRICT COURT NUMBER

3:23-cr-00196 WHA

**FILED**

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 CLERK, U.S. DISTRICT COURT  
 NORTHERN DISTRICT OF CALIFORNIA  
 SAN FRANCISCO
**PROCEEDING**

Name of Complainant Agency, or Person (&amp; Title, if any)

IRS Criminal Investigation

☐ person is awaiting trial in another Federal or State Court,  
 give name of court

☐ this person/proceeding is transferred from another district  
 per (circle one) FRCrP 20, 21, or 40. Show District

☐ this is a reprosecution of  
 charges previously dismissed  
 which were dismissed on motion  
 of:

☐ U.S. ATTORNEY ☐ DEFENSE
SHOW  
DOCKET NO.
☐ this prosecution relates to a  
 pending case involving this same  
 defendant
MAGISTRATE  
CASE NO.
☐ prior proceedings or appearance(s)  
 before U.S. Magistrate regarding this  
 defendant were recorded under

 Name and Office of Person  
 Furnishing Information on this form Ismail J. Ramsey

☒ U.S. Attorney ☐ Other U.S. Agency

 Name of Assistant U.S.  
 Attorney (if assigned) Christopher J. Carlberg
**DEFENDANT****IS NOT IN CUSTODY**

Has not been arrested, pending outcome this proceeding.

 1) ☒ If not detained give date any prior  
 summons was served on above charges 
2) ☐ Is a Fugitive3) ☐ Is on Bail or Release from (show District)**IS IN CUSTODY**4) ☐ On this charge5) ☐ On another conviction
☐ Federal ☐ State
6) ☐ Awaiting trial on other charges

If answer to (6) is "Yes", show name of institution

 Has detainer ☐ Yes  
 been filed? ☐ No

 If "Yes"  
 give date  
 filed

**DATE OF  
ARREST**

Month/Day/Year

Or... if Arresting Agency &amp; Warrant were not

**DATE TRANSFERRED  
TO U.S. CUSTODY**

Month/Day/Year

☐ This report amends AO 257 previously submitted
**ADDITIONAL INFORMATION OR COMMENTS****PROCESS:**
☐ SUMMONS ☐ NO PROCESS\* ☒ WARRANT

Bail Amount: \_\_\_\_\_

If Summons, complete following:

☐ Arraignment ☐ Initial Appearance

Defendant Address:

 \* Where defendant previously apprehended on complaint, no new summons or  
 warrant needed, since Magistrate has scheduled arraignment

Date/Time: \_\_\_\_\_ Before Judge: \_\_\_\_\_

Comments: